

EXHIBIT E
(Purchase and Sale Agreement)

PURCHASE & SALE AGREEMENT

This Purchase and Sale Agreement ("Agreement") is made by and between Allrise IP Holding, Inc., a Cayman corporation, located at 2nd Floor, The Grand Pavilion Commercial Centre, 802 West Bay rd P.O. Box 10338, Grand Cayman KY1-1003, Cayman Islands ("Client") and Giga Watt, Inc., a Washington corporation, located at 1 Campbell Pkwy, East Wenatchee, WA 98802 (hereafter referred to as "Seller") as of this May 1, 2017.

WHEREAS, Buyer wishes to purchase from Seller certain mining Equipment, as hereinafter defined, manufactured by the third parties.

WHEREAS, Seller wants to sell to Buyer the Equipment manufactured by the third parties.

NOW, THEREFORE, in consideration of the mutual covenants and agreements and subject to the conditions and limitations set forth herein, the Parties hereto do hereby agree as follows:

1. **PRODUCT** – As used herein, the term "Equipment" shall mean; (a) mining processors S9 manufactured by Bitmain and (b) mining processors Pandaminers B3 Plus manufactured by Panda.
2. **PURCHASES** – Seller agrees to sell to Buyer and Buyer agrees to buy from Seller the Equipment, which price, quantity and specifications are set forth in the Exhibit I.
3. **TERM** – This agreement will commence as of the date of signing and will continue until the obligations are fulfilled by both Parties; provided, however, that Seller will order Equipment from the manufactures only after the payment is received from Buyer.
4. **DELIVERY** – Seller shall deliver the Equipment to Buyer based on CPT terms at Seller's place of business located at 7906 Randolph Road, Moses Lake, Washington 98837 or any other place designated by Seller ("Facility"). If due to an event of Force Majeure hereunder, a Product will not be delivered on or before the delivery date specified in the order, Seller shall immediately notify Buyer of the Product that will not be delivered in timely manner. The shipping charge of Forty dollars (\$40) per unit of Equipment shall be paid by Buyer.
5. **DELIVERY DATE** – Seller shall deliver Equipment on or before July 15, 2017, unless it's delayed due to Force Majeure.
6. **INSTALLATION AND TESTING** - Seller will provide for the installation and testing of customer Equipment at the rate of Twenty dollars (\$20) per one unit of S9 equipment and Forty dollars (\$40) per one unit of Panda Miner Equipment. Seller will cause such installation and testing to be performed by qualified technical employees. As a part of the installation process for the Equipment, Seller will inspect each unit for damage and test the performance of each unit within 5 days of unit delivery. To the extent that any unit is damaged or performs at less than 90% of manufacturer's guidelines, Seller will notify Buyer and seek corrective action from manufacturer (or such other party as may redress Equipment complaints), if available. Buyer acknowledges and understands the limitation of manufacturer warranty policies (or lack

thereof) and agrees to be responsible for any charges in regards to repair of the Equipment.

7. **PRICE** – The total amount payable by Buyer to Seller under this Agreement shall be \$1,694,916. This amount is based on the quote of price and availability received from the manufacturers on May 1, 2017, which may change if no payment is received by Seller from Buyer by May 1, 2017. In such case the amount of the Agreement may change and Buyer will be obligated to pay an updated total amount.
8. **PAYMENT** - The total amount is due upon the execution of this Agreement (“Payment”). The Payment may be made in BTC to the Seller’s wallet (18KQG3h7cAM3eJk4zPSHkhG2KLKdkuPrBy) at the exchange rate set by OKCoin at the time of transfer.
9. **ENTIRE AGREEMENT** – In entering into this Agreement, neither party has relied upon any statement, estimate, forecast, projection, representation, warranty, action or agreement of the other party except for those expressly contained in this Agreement. All other agreements, oral or written, are hereby merged into and superseded by this Agreement. There are no other agreements which modify or affect the terms hereof. No amendment hereto shall be binding unless the terms thereof are in writing and signed by both parties. No verbal or other agreements shall modify or affect this Agreement.
10. **AMENDMENTS** – This Agreement may be amended only by a written document signed by the parties which states that it is intended to amend this Agreement.
11. **SEVERABILITY** – The invalidity or unenforceability of any term of this Agreement shall not affect the validity and enforceability any of its other terms, and this Agreement and such other terms shall be construed as though the invalid or unenforceable term(s) were not included herein.
12. **ASSIGNMENT** – Neither Party shall assign this Agreement, whether voluntarily or involuntarily, without prior written consent of the other party.
13. **BINDING EFFECT** – Except as otherwise provided, this Agreement shall be binding on successors and assigns of each party hereto.
14. **NOTICES** – Notification required or permitted hereunder shall be sent to the addresses listed on the signature page.
15. **FORCE MAJEURE** – Neither party shall be responsible to the other party for any delay in or failure of performance of its obligations under this Agreement to the extent attributable to causes beyond its reasonable control, including but not limited to, acts of God, fires, floods, strikes, acts of any government or delays by manufacturers or carriers, provided that the party affected thereby gives the other parties prompt notice of the occurrence of any event which is likely to cause any such delay or failure and of its best estimate of the length of any delay and possibility that it will be unable to resume performance; and provided further that the affected party shall use its best efforts to expeditiously overcome the effects of the event and to resume performance.

16. DEFAULT – In the event that Buyer fails to make a Payment, Seller shall not be obligated to perform under this Agreement. In the event if Seller fails to deliver Equipment timely, unless the delay is caused by Force Majeure, Seller shall be allowed Fifteen (15) business days to cure default (“Grace Period”). If not cured, Seller shall pay One Tenth of a percent (0.1%) from the total amount paid for each day of delay outside of Grace Period.

17. LAW – The performance and interpretation of this Contract shall be governed in accordance with the laws of the State of Washington.

18. ARBITRATION – The parties agree to attempt to resolve any disputes relating to this Agreement by negotiation and/or with a mutually agreed-upon mediator. However, if these attempts are unsuccessful, upon demand by either party, all claims between the parties shall be referred for binding arbitration in accordance with the Washington Uniform Arbitration Act (RCW 7.04A et seq.). There shall be one arbitrator, whose decision shall be final, and binding, and judgment may be entered thereon. If the parties cannot agree on the arbitrator, the arbitrator shall be appointed by the presiding judge of the Douglas County Superior Court. The arbitrator is authorized to restrict and/or limit discovery in the arbitrator’s discretion, to that discovery reasonable under the circumstances considering the complexity of the matter and the amount in controversy. The substantially prevailing party, in any arbitration or other action, shall be entitled to collect all fees and costs incurred in connection with such action, including attorneys’ fees, which amount shall be included in any award given.

19. COUNTERPARTS – This Agreement may be executed in one or more counterparts, including a photocopy or facsimile thereof, each of which shall be deemed an original, including the signature thereon, and all of which together shall constitute one and the same instrument. A facsimile transmitted signature shall have the same legal effect as original and shall bind the parties signing in such manner.

IN WITNESS WHEREOF, the parties hereto have each caused this Agreement to be duly executed by duly authorized representatives the day, month and year first above written.

SELLER

David M. Carlson

By: David M. Carlson, CEO

Giga Watt, Inc.

BUYER



By:

Allrise IP Holding, Inc.

1 Campbell Pkwy
East Wenatchee, WA 98802

2nd Floor, The Grand Pavilion Commercial Centre
802 West Bay rd P.O. Box 10338
Grand Cayman KY1-1003, Cayman Islands

EXHIBIT I

Description	Price per unit, USD	Q-ty	Total, USD
Antminer S9 , Hashrate 12TH	1,152	268	308,736
PSU APW3 power adaptor	105	268	28,140
Shipping cost to USA + installation fee for S9	60	268	16,080
PandaMiner B3 Plus	2,030	636	129,1080
Shipping cost to USA + installation fee for Pandaminer B3 Plus	80	636	50,880
TOTAL DUE: 1,694,916 USD			
Payment: 100% in BTC at the OKcoin rate at the time of transfer			
Bitcoin wallet: 18KQG3h7cAM3eJk4zPSHkhG2KLKdkuPrBy			